

**Exhibit to Order**

**Exhibit 2 as annexed to the supporting Declaration of Vineet Sehgal**

**EXHIBIT 2 – OBJECTING CLAIMANTS**

List Of Claimants Invested In The Partnerships Identified In Exhibit 1 With  
Outstanding Objections To The Trustee's Determination of Claim

| Claimant                                       | Claim Number | Objection To Determination Docket Number | Counsel               | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|-----------------------|--------------------------------------|----------------------------|
| Ande Anderten                                  | 004673       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Burt Moss & Associates, Inc. 401K              | 003775       | 1228                                     | Schoepl & Burke, P.A. | P & S Associates General Partnership | 1ZA873                     |
| Burt Moss & Associates, Inc. 401K              | 003775       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Burt Moss & Associates, Inc. 401K Plan         | 004950       | 1228                                     | Schoepl & Burke, P.A. | P & S Associates General Partnership | 1ZA873                     |
| Burt Moss & Associates, Inc. 401K Plan         | 004950       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Carone Gallery Inc. Pernsion Trust             | 011230       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Carone Marital Trust #1 Utd 1/26/00            | 011277       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Carone Marital Trust C/O R. Ballotta           | 011278       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Carone Material Trust #2 Utd 1/26/2000         | 011238       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Sandra W. Dydo                                 | 008134       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Joyce Forte Or Bruce Cummings Or Lynn Cummings | 003428       | 1290                                     | Pro Se Filing         | P & S Associates General Partnership | 1ZA873                     |
| Joyce Forte Or Bruce Cummings Or Lynn Cummings | 003428       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Paul J. Frank                                  | 004966       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Group Benefit Consultants, Inc                 | 007092       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Calla And Marvin Gutter                        | 012857       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Henry C. & Irmgard Koehler, Trust              | 003192       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Father Of Ireland                   | 004487       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Father Of Ireland                   | 004487       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Fathers South West Brazil           | 003763       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Fathers South West Brazil           | 003763       | 531                                      | Pro Se Filing         | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Fathers South West Brazil           | 005042       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| Holy Ghost Fathers South West Brazil           | 005042       | 531                                      | Pro Se Filing         | P & S Associates General Partnership | 1ZA873                     |
| Joan L. Hughes                                 | 002429       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |
| James A. Jordan Living Trust                   | 004482       | 1680                                     | Phillips Nizer LLP    | P & S Associates General Partnership | 1ZA873                     |

| Claimant  | Claim Number | Objection To Determination Docket Number | Counsel                | Partnership Invested In              | Partnership Account Number |
|---|--------------|--|------------------------|--------------------------------------|----------------------------|
| Adam C. & Tonya K. Langley  | 004560       | 1497                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Adam C. & Tonya K. Langley  | 004560       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Gerald Login  | 005909       | 1385                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Gerald Login  | 005909       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Matthew D Carone Revocable Trust  | 011229       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Janet Molchan   | 003869       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Burt & Susan Moss   | 005343       | 1228                                     | Schoeppl & Burke, P.A. | P & S Associates General Partnership | 1ZA873                     |
| Burt & Susan Moss, Ten Ent  | 003783       | 1228                                     | Schoeppl & Burke, P.A. | P & S Associates General Partnership | 1ZA873                     |
| Burt & Susan Moss, Ten Ent  | 003783       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Myra Friedman Revocable Trust   | 005421       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Abraham & Rita Newman   | 003270       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Mary E Nickens  | 005180       | 1620                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Mary E Nickens  | 005180       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Paroquia De Santa Luzia   | 004488       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Robert & Suzanne Plati  | 003962       | 1550                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Robert & Suzanne Plati  | 003962       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Suzanne K. Plati  | 003981       | 1551                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Suzanne K. Plati  | 003981       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004646       | 1633                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004646       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004647       | 1633                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004647       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004648       | 1633                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership) | 004648       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Sam Rosen & Edith Rosen   | 006322       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |
| Sam Rosen & Edith Rosen   | 006322       | 1694                                     | Pro Se Filing          | P & S Associates General Partnership | 1ZA873                     |
| Abraham Saland  | 008218       | 1680                                     | Phillips Nizer LLP     | P & S Associates General Partnership | 1ZA873                     |

| Claimant   | Claim Number | Objection To Determination Docket Number | Counsel                 | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|-------------------------|--------------------------------------|----------------------------|
| Susan M. & Victor G. Shaheen                       | 005012       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Alex And Angela Shanks                             | 005622       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Catherine G. Walden                                | 008198       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Walsh Family Trust #2                              | 005362       | 1633                                     | Pro Se Filing           | P & S Associates General Partnership | 1ZA873                     |
| Walsh Family Trust #2                              | 005362       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Rebekah Gray Wills/Richard Wills, Jr.              | 009838       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Elaine Ziffer                                      | 006122       | 1680                                     | Phillips Nizer LLP      | P & S Associates General Partnership | 1ZA873                     |
| Alicia N Holloway Revocable Trust                  | 005170       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Ann W. Wensel Living Trust                         | 002095       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Kathryn L. Babcock                                 | 003044       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Kathryn L. Babcock                                 | 003044       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Mary Ann Barbara                                   | 004050       | 1573                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Mary Ann Barbara                                   | 004050       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Brett Stepelton IRA Account                        | 005108       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Brett Stepelton IRA Account                        | 005108       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Brenda J. Buckley                                  | 003458       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Walter M. & Brenda J. Buckley                      | 003460       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Walter M. Buckley                                  | 003459       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Burton Harold Moss Ind Ret Acct                    | 003782       | 1228                                     | Schoeppl & Burke, P.A.  | S & P Associates General Partnership | 1ZA874                     |
| Burton Harold Moss Ind Ret Acct                    | 003782       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Burton Harold Moss Individual Retirement Acct      | 004949       | 1228                                     | Schoeppl & Burke, P.A.  | S & P Associates General Partnership | 1ZA874                     |
| Burton Harold Moss Individual Retirement Acct      | 004949       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Regina Carle                                       | 006081       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Michelle Carter                                    | 006251       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Brenda Joyce Chapman                               | 003176       | 1354                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Brenda Joyce Chapman                               | 003176       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Gary R. Chapman                                    | 007091       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Patrick And Patricia Cooney                        | 005106       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Patrick And Patricia Cooney                        | 005106       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cristina P. Strobel Trust Via Guardian Angel Trust | 004301       | 1293                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |

| Claimant   | Claim Number | Objection To Determination Docket Number | Counsel                 | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|-------------------------|--------------------------------------|----------------------------|
| Cristina P. Strobel Trust Via Guardian Angel Trust               | 004301       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cristina P. Strobel Trust Via Guardian Angel Trust               | 004302       | 1293                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Cristina P. Strobel Trust Via Guardian Angel Trust               | 004302       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| David Stepelton Family Trust, Steve Jacoank C Wolke, Co-Trustees | 005586       | 1572                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| David Stepelton Family Trust, Steve Jacoank C Wolke, Co-Trustees | 005586       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Deborah Fellman Revocable Trust                                  | 009744       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Deborah McMurtrey IRA  | 005582       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Melissa Donelson   | 004671       | 1575                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Melissa Donelson   | 004671       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Douglas Stepelton Trust  | 004958       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Douglas Stepelton Trust  | 004958       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Donald A & M Carolyn Dunkle                                      | 002877       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Edward J. Strobel Trust Via Guardian Angel Trust                 | 004322       | 1294                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Edward J. Strobel Trust Via Guardian Angel Trust                 | 004322       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Edward J. Strobel Trust Via Guardian Angel Trust                 | 004323       | 1294                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Edward J. Strobel Trust Via Guardian Angel Trust                 | 004323       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sharon Falls   | 005110       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Sharon Falls   | 005110       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Festus & Helen Stacy Foundation, Inc.                            | 005407       | 1201                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Festus & Helen Stacy Foundation, Inc.                            | 005407       | 1274                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Festus & Helen Stacy Foundation, Inc.                            | 005407       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Barbara B. Fox   | 005320       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Fox Family Partnership   | 005319       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Fred McMurtrey IRA   | 005583       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Gary Bizzell IRA Account   | 005102       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Gary Bizzell IRA Account   | 005102       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Martha Sanders Gennett   | 004275       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Mike Goff Custodian For R.A.G., Ugma                             | 006290       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Wallace M. Goodman   | 013815       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |

| Claimant   | Claim Number | Objection To Determination Docket Number | Counsel                 | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|-------------------------|--------------------------------------|----------------------------|
| Wallace M. Goodman                                       | 013815       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Wallace M. Goodman                                       | 013816       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Wallace M. Goodman                                       | 013816       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Guardian Angel Trust LLC                                 | 004330       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Guardian Angel Trust LLC                                 | 004330       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Margaret B. Guinn (S & P Associates General Partnership) | 005360       | 1633                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Margaret B. Guinn (S & P Associates General Partnership) | 005360       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Helen F. Holt Revocable Trust                            | 004018       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Adam Holloway  | 006408       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Don G. Holloway  | 005509       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Joahn L. Hughes  | 002557       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Lawrence D Hughes  | 003082       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Lawrence D. Hughes                                       | 002559       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Alice B. Iuen  | 003972       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Marvin F. Iuen   | 003980       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Matthew Jacob  | 005590       | 1574                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Matthew Jacob  | 005590       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Michael F. Jacob   | 005854       | 1565                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Michael F. Jacob   | 005854       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Robert Jacob   | 004304       | 1623                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Robert Jacob   | 004304       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Steve Jacob Cust Fbo J.J. Ugma                           | 005393       | 1576                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Steve Jacob Cust Fbo J.J. Ugma                           | 005393       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Edward M. Jacobs   | 003910       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| James Allen Jordan IRA                                   | 004483       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Jane Gray Solomon Trust                                  | 004883       | 1571                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Jane Gray Solomon Trust                                  | 004883       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Kim D. Janicek, Custodian                                | 003322       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Jennifer Stepelton Fka Jennifer Cooney IRA Account       | 005101       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |

| Claimant   | Claim Number | Objection To Determination Docket Number | Counsel                | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|------------------------|--------------------------------------|----------------------------|
| Jennifer Stepelton Fka Jennifer Cooney IRA Account | 005101       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| James Judd   | 006662       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Karen S Audet IRA                                  | 005894       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Andrea Dee King                                    | 005561       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Susan Kovach                                       | 004672       | 1271                                     | Pro Se Filing          | S & P Associates General Partnership | 1ZA874                     |
| Susan Kovach                                       | 004672       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Chris P. Lambert                                   | 003197       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Emilie Leonardi                                    | 003097       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Rosemary Leo-Sullivan                              | 004129       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Richard P Long                                     | 009354       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Richard P. & Dora F. Long                          | 009353       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Dorothea V. Marema                                 | 004211       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Dorothea V. Marema                                 | 004212       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Marquerite & Steven Marinaro                       | 002716       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Martha S. Gennett, IRA                             | 004272       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Martha S. Gennett, Roth IRA                        | 004294       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Louis Mcilvaine, Trustee                           | 004623       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Fred McMurtrey                                     | 005584       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Susan Michaelson                                   | 004073       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Marilyn K Mick                                     | 005616       | 1494                                     | Kachroo Legal Services | S & P Associates General Partnership | 1ZA874                     |
| Marilyn K Mick                                     | 005616       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Robert G Mick                                      | 005132       | 1494                                     | Kachroo Legal Services | S & P Associates General Partnership | 1ZA874                     |
| Robert G Mick                                      | 005132       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Martha Mohr-Franta                                 | 005621       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Margaret Lipworth & Donna Moss                     | 006124       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Mr. Paul Mueller                                   | 001243       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Karen Newman                                       | 002745       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Trisha Nichols                                     | 004608       | 1679                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Louis S. And Darlene A. O'Neal                     | 003682       | 1681                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |
| Louis S. O'Neal, Jr.                               | 003704       | 1682                                     | Phillips Nizer LLP     | S & P Associates General Partnership | 1ZA874                     |

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|-----------------------------------|--------------|--|-------------------------|--------------------------------------|----------------------------|
| Scott Patience                    | 003275       | 1356                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Scott Patience                    | 003275       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Phillip A. Hocott Living Trust    | 004984       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Phillip A. Hocott Living Trust    | 004984       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Phillip A. Hocott Living Trust    | 005518       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Phillip A. Hocott Living Trust    | 005518       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Edith A Pillsbury                 | 004573       | 1622                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Edith A Pillsbury                 | 004573       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Corinne G Playso                  | 005620       | 1258                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Corinne G Playso                  | 005620       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Michael J. Podwill                | 008220       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Robert R. Podwill & Gail Podwill  | 008190       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Bette Anne (Powell) Peltzer       | 003938       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Bette Anne Powell                 | 003939       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Glen O. & Barbara J. Powell       | 003978       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Harvey L Powell                   | 005103       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Densel L Raines                   | 009739       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Irwin B & Mary N Reed             | 004094       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Charles M. Rowan                  | 002938       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Donna Jean Rowan                  | 002937       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Adele Rynkiewicz                  | 004198       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| E. Anne Sanders                   | 004276       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Ellen W. Sanders                  | 004274       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Scott W. Holloway Revocable Trust | 005173       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Scott W. Holloway Revocable Trust | 005173       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sean D Stepelton IRA/Sep Account  | 005107       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Sean D Stepelton IRA/Sep Account  | 005107       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Marvin A. Seperson                | 004329       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sharon Falls IRA/Sep Account      | 005104       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Sharon Falls IRA/Sep Account      | 005104       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |



| Claimant   | Claim Number | Objection To Determination Docket Number | Counsel                 | Partnership Invested In              | Partnership Account Number |
|--|--------------|--|-------------------------|--------------------------------------|----------------------------|
| Craig C Snyder   | 005396       | 1256                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Craig C Snyder   | 005396       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Craig C Snyder   | 005396       | 1987                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| SPJ Investments, LTD   | 004324       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| SPJ Investments, LTD   | 004324       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Stepelton Advisors, Inc.   | 005412       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Stepelton Advisors, Inc.   | 005412       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Douglas A & Virlee Stepelton   | 005105       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Douglas A & Virlee Stepelton   | 005105       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sean Stepelton   | 005109       | 1204                                     | Becker & Poliakoff, LLP | S & P Associates General Partnership | 1ZA874                     |
| Sean Stepelton   | 005109       | 1679                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sean Stepelton   | 005109       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Ann M. Sullivan  | 003274       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Ann M. Sullivan  | 003274       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Jess L. Taylor   | 004237       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Sharon Lee Tiner   | 005802       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001879       | 1132                                     | PRO SE FILING           | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001879       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001879       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001880       | 1132                                     | PRO SE FILING           | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001880       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001880       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001881       | 1132                                     | PRO SE FILING           | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001881       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| Cindy Wallick  | 001881       | 1682                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| James R. & Kathleen Walsh  | 005361       | 1633                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| James R. & Kathleen Walsh  | 005361       | 1681                                     | Phillips Nizer LLP      | S & P Associates General Partnership | 1ZA874                     |
| James R. & Kathleen Walsh General Partner (S & P Associates General Partnership) | 004645       | 1633                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |
| Kathy G. Walsh General Partner (S & P Associates General Partnership)            | 004644       | 1633                                     | Pro Se Filing           | S & P Associates General Partnership | 1ZA874                     |

| Claimant   | Claim Number | Objection To<br>Determination<br>Docket Number | Counsel            | Partnership Invested In              | Partnership Account<br>Number |
|--|--------------|--|--------------------|--------------------------------------|-------------------------------|
| Kathy G. Walsh General Partner (S & P<br>Associates General Partnership) | 004644       | 1681   | Phillips Nizer LLP | S & P Associates General Partnership | 1ZA874                        |
| Kathy G. Walsh General Partner (S & P<br>Associates General Partnership) | 004649       | 1633   | Pro Se Filing      | S & P Associates General Partnership | 1ZA874                        |
| Kathy G. Walsh General Partner (S & P<br>Associates General Partnership) | 004649       | 1681   | Phillips Nizer LLP | S & P Associates General Partnership | 1ZA874                        |